

EXHIBIT C: Police and firefighter representatives letters C.1-C.11

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204 Bedford Road
Pleasantville, NY 10570

March 4, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

Dear Judge Seibel,

My name is John Mueller and I know Senator Nick Spano both professionally as well as personally. As a former president of the Yonkers Police Captains, Lieutenants and Sergeants Association I have had the good fortune of working with him on a number of community oriented projects and as such, I am writing this letter in support of the Senator in relation to his recent plea of his tax related charge.

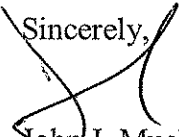
I have known the Senator for approximately fifteen years and our relationship developed significantly when I was elected to the presidency of my association. This was a very important relationship to me as it related to issues of funding for worthy grants and projects within the Yonkers PD as well as advocacy for law enforcement issues in general and his ability to help as a senior legislator within the New York State Senate. Sadly, my position as an association president provides a wide viewpoint of the varying abilities and levels of sincere commitment of our elected officials. Many are often absent until election time looms and it is only then that representatives are available and interested in discussing various issues. Where Senator Spano was concerned, I can say with all confidence and pride in my many dealings with the Senator that he represented the very finest attributes that one could ask for from a legislator and a public advocate. He was always available and genuinely interested in making things better for Yonkers and recognized the importance of the police department role as a means to that end. He spent many years in office and he always set himself apart in that election cycles never determined his availability in his sincere interest in making Yonkers safer. While I do not have concrete figures, I can surely estimate that he has delivered tens of millions of dollars for worthy law enforcement projects that have made Yonkers a better, safer place. He did all this with a quiet humility that I have often found remarkable in a person who rose to the very pinnacle of the New York State Senate.

One noteworthy example of this was my experience with the Senator in 2006 when he secured a grant for an armored vehicle for the Yonkers Police Department. This was a project that hit home for all police officers in the metropolitan area when, in 1996, Police Officer Michael Frey of the Eastchester Police Department lay dying in the street, were

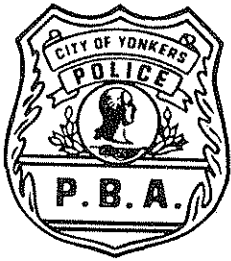
he had been shot by a deranged individual from the upper window of a residence. We as police officers were unable to get Officer Frey to safety as the gunman continued to pose a threat of additional fire. As such, we were forced to wait until an armored vehicle was brought from Floyd Bennett Field in Brooklyn and by that time, Officer Frey had already expired. I cannot say with certainty that Officer Frey would have been saved had we had an armored vehicle nearby but we would have loved to have had the opportunity to get him to safety in a much more rapid fashion. In 2007 we mentioned the need for this expensive piece of equipment to the Senator and requested his guidance in how to secure one in passing. I say in passing because that was all it was, a brief conversation. He wrote nothing down made no promises but within a matter of months he had secured the funding in total for us to purchase one. In addition, it was the Senator who had the foresight to ensure it would be available not just for the City of Yonkers but the entire region to ensure that should another such incident occur, the lives of police officers and civilians alike will be saved due to his advocacy. We had a press conference announcing the purchase and unlike many elected officials, that was the last thing on his mind. As was the case with his years of service, it has never been about him but about constituent needs. I cannot relate similar stories in other areas of government but I am sure that they are there nevertheless, whether it be in advocating for education, the arts, or municipal improvement projects. This also says nothing about his private contributions to the community but because of his quiet way, not much is known about them. He runs a very successful Christmas gift program for needy children and that is just one of the many things he does, not for acclaim or recognition but because of the kind of person he is.

I could go on for some time about all of his great contributions but will close this correspondence by a view of life that I have personally: I do not believe people and their actions in life can be limited to a "pass or fail". Rather we all have been the recipient of some "A's", many "B's" and "C's" and a few (hopefully) "D's". Senator Nick Spano has without a doubt made Yonkers a better place in countless ways. He is a great person and a wonderful friend and I am grateful to have gotten to know him and learn from him. In this case I would implore you to take into consideration the many wonderful things the Senator has done in his lifetime and consider leniency in this matter.

Sincerely,



John J. Mueller



POLICE ASSOCIATION of the City of Yonkers, Inc.

CACACE JUSTICE CENTER
104 SOUTH BROADWAY, YONKERS, N.Y. 10701
(914) 377-7371 • (914) 377-7938



Honorable Cathy Seibel
U.S. District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

Dear Judge Seibel:

My name is Keith Olson and I am a Detective with the Yonkers Police Department. I have been with the Yonkers PD for nearly twenty-three years and I have served as a Trustee or Executive Board member with the Yonkers Police Benevolent Association for almost twenty years. I currently serve as the President of the Yonkers PBA and I'm proud to say that I have been chosen to serve the nearly 500 Police Officers and Detectives of the YPD.

I have known Senator Nick Spano for roughly fifteen years and I am honored to call him my friend. I have dealt with Nick on countless occasions, both when he served New York State as a Senator, and since then.

As a Senator, Nick was an invaluable advocate for the Yonkers Police Department, constantly providing us with the monies and equipment we needed. As important as these things were to securing the safety of not only the men and women of the YPD, but the citizens of Yonkers as well, the things I have learned to admire most about Nick have little to do with his time in the NY State Senate.

One of the things I admire most about Nick is his generosity. As President of the Yonkers PBA I have tried to focus on our benevolence and Nick is usually the first person I turn to for help. In October 2011 we were able to raise more than \$70,000 for charity with our annual Yonkers Police vs. Yonkers Fire boxing matches. We were able to donate to a number of charities, including giving \$63,000 to the Elizabeth Seton Pediatric Center. And only a few weeks ago, the Yonkers PBA hosted our annual St. Baldrick's fundraiser where we were able to raise nearly \$85,000 to help cure pediatric cancer. In both cases, and pretty much every time we host a charity event, Nick Spano is the first person we go to for a donation and he has never turned us down. These acts of kindheartedness combined with Nick's wonderful dedication to helping the developmentally disabled makes him truly one of the most charitable people I know.

Another thing I admire about Nick is his dedication to his family. I consider

myself lucky to have spent a considerable amount of time around the Spano family and I see Nick as a cornerstone of this incredibly close, successful and yes, very large clan. Whether it's the reverence Nick displays for his mother Josephine and his father Leonard, the love he shows for his wife Linda and his

children, Lenny and Christina, or the leadership he exhibits among his fifteen siblings, I find it all extraordinary. I hold Nick Spano's devotion to his family in the highest esteem.

Your Honor, I am fully aware of the nature and the seriousness of the charge that Sen. Spano has pled guilty to. As an extremely active Police Officer and Detective for the City of Yonkers, I have conducted numerous long-term investigations, both state and federal. I have investigated homicides and countless other violent crimes and I have arrested more than a thousand criminals. I sincerely believe that I, more than the average person, have great regard for all of our nation's laws and I truly understand their importance as I have seen the damaging results of their disregard first hand. That being said, I don't think that I could feel stronger about my feeling that Nick Spano deserves the utmost leniency with this situation. Thank you Your Honor for both your time and your consideration in this incredibly important matter.

Sincerely,

A handwritten signature in black ink, appearing to be 'K. Olson', written in a cursive style.

Det. Keith Olson
President
Yonkers PBA

March 26, 2012

Honorable Cathy Seibel
US District Judge
Southern District of NY
300 Quarropas Street
White Plains, NY 10601

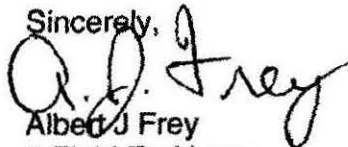
Dear Judge Seibel:

My name is Albert Frey and I would like to share several thoughts with you about Nick Spano. In 1996 my brother Police Officer Michael Frey was gunned down and my entire world was turned upside down. I was suddenly thrown into a spotlight that I did not want to be in. Besides trying to grieve, I was now a semi celebrity invited to every event taking place in our area. I had politicians knocking at my door either wanting to join my cause or asking if I would join theirs. It was without question the most chaotic time of my life. It was during all of this madness that I first met Nick Spano. He was one of the few politicians that was genuinely concerned for my family. He actually did not try and use my family name for his own personal gain. While most politicians wanted the photo with the grieving family of a slain police officer, he was more concerned with how he could help us. He actually risked getting re-elected and helped my family fight against the NRA, bringing some sensible gun legislation to Westchester County. When I look back, I smile thinking about the republican Senator siding with the democrat family. He actually stood by us when most of his supporters were against us. Even when the election districts changed and he was no longer my Senator, he continued to stay close with my family. His friendship and loyalty through the toughest period of my life can never be repaid and will never be forgotten.

While I can't condone the actions that have put him in your courtroom, I ask your Honor to consider Nick Spano's actions in my family's time of need when deciding what sentence to give him. I especially understand the law must be enforced but given all the good he has done for me, my family and others in our community, I believe justice can best be served if he is given the opportunity to continue to perform good in the community and pays the taxes he owes.

I appreciate your time in reading this, and hope that it can put some light on a side of Nick that I'm sure didn't come out during his trial. I consider him a friend to not only myself but my family. He is a good man who made a mistake. Unfortunately good people do make mistakes

Sincerely,



Albert J Frey
5 Field End Lane
Eastchester, NY 10709
(914) 774-2071

914-683-3860



**Greenburgh Uniformed Firefighters Association, Inc.
Local 1586 - I.A.F.F.**

283 Tarrytown Road
White Plains, New York 10607

March 30, 2012



Honorable Cathy Seibel
United States District Judge
Southern District Of New York
300 Quarropas Street
White Plains, New York 10601

Dear Judge Seibel,

I am a professional firefighter and a member of the Greenburgh Uniformed Firefighters Association, Local 1586 and have served on the executive board for the past 22 years. In those years I have served in the position of Trustee, Vice-President, Secretary and President. I am currently the Fifth District Health and Safety Representative for the New York State Professional Fire Fighters Association and have been for the past ten years. I also serve as the First District Coordinator for the International Association of Fire Fighters Burn Foundation based in Washington DC and I represent New York and New Jersey.

I have had a wonderful working relationship with Senator Nick Spano which spans my career in the fire service. Nick has been a strong advocate for firefighters, police and correction officers all while serving the needs of working families throughout his district as Senator. There is not an institution, whether it be a civic organization, a neighborhood association, a workers group, a business, a school, youth club or a charity, just to mention a few that Nick would not try to help.

He was very instrumental in helping our fire departments obtain much needed equipment, such as air-pak SCBA's. He even helped us secure funding to pay for bone marrow testing for our members. This would help to identify any of our members as bone marrow donors who may be a good match for a patient (civilian or firefighter) needing a transplant. Nick was always on

the frontline for firefighters. He was always there to support legislation to keep firefighters safe and their families protected with benefits.

As a leader of the 35th Senate District, Senator Nick Spano was a good friend to all. I understand that Senator Spano has pleaded guilty to a tax related charge and will soon face sentencing in your court. I ask for leniency on his behalf. We can never forget all the good Nick has done for his constituents over the many years he has held office. Thank you.

Respectfully,

A handwritten signature in cursive script that reads "Ronald J. Kressman". The signature is written in dark ink and is positioned above the printed name.

Ronald J. Kressman

Nadia Hagan,
81 Carol Drive
Hopewell Junction, NY 12533

March 21, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

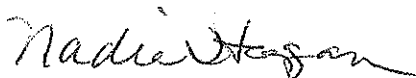
Dear Judge Seibel:

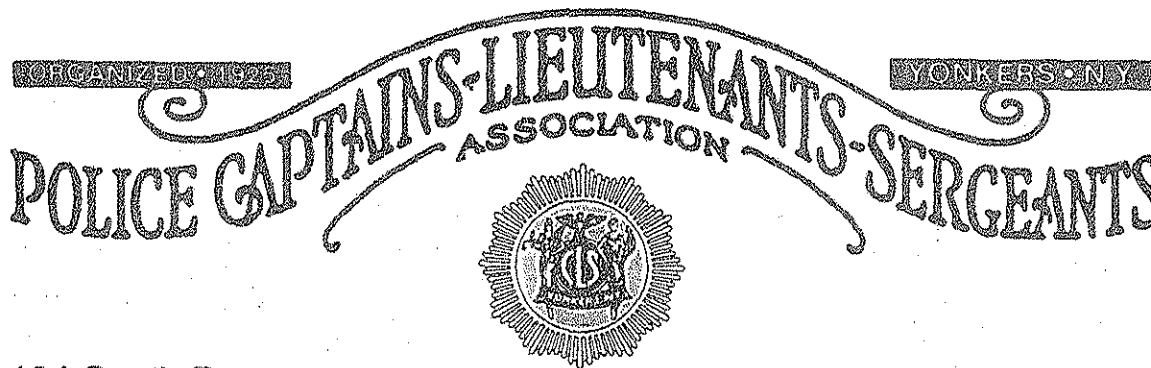
My name is Nadia Hagan, I am writing this letter to ask for a consideration of leniency for Nicholas Spano. I first met Nick as a State Senator over 10 years ago and continued to meet him at functions that I attended with my husband, who is a Police Officer for the Westchester County Police Department. I am also close friends with Nick's brother Lenny, and have attended family functions where I would meet and speak with Nick. I have always known Nick to be a staunch advocate of the law enforcement community who showed his support, not only by words, but by deeds. When there was a need for funding, legislation, programs, equipment, or for training, Nick was always the first one the law enforcement community would turn to.

I would like to share an experience I will never forget, that illustrates Nick's commitment to the law enforcement community. Just before Christmas in 1992, NYS Trooper Robert Ambrose was killed in a fiery crash when his Ford Crown Victoria was rear-ended by another car on the NYS Thruway by the Cross County Parkway. As the wife of a Police Officer, the death of any Police Officer has extra meaning to me. This particular death touched me so much more because, at the time, my husband regularly patrolled the Cross County Parkway in a Ford Crown Victoria. I cannot describe the anxiety I felt when my husband went off to work, patrolling the highways, in the same vehicle that took the life of Trooper Ambrose. Within days Nick stood up in the NYS Senate and took on a major corporation calling for an investigation into the safety of the Ford Crown Victoria. He called for a moratorium on purchasing new Crown Victorias, he held hearings to determine if they were safe, and how they could be made safer. As a result Ford made modifications and added a fire suppression system, giving the Police Officers and their families peace of mind. My husband attended the hearings in Albany and would come home and talk about how Nick was making a difference, how Ford would have to make the car safer, or departments would find alternatives. I cannot tell you how many lives were saved, or how many grave injuries were prevented, but I can tell you how thankful I was that someone cared enough to champion a cause that would help bring my husband and members of other police families' home safely.

Whether through legislation, securing funding for equipment and training, or holding hearings, Nick has had a profound positive effect on those in the law enforcement community that I hope you will take into consideration as you consider sentencing. Thank you for your time and consideration.

Sincerely,





104 South Broadway

Yonkers, New York 10701

March 5, 2012 Phone: (914) 377-7370

Fax: (914) 377-7965

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas Street
White Plains, New York 10601

Dear Judge Seibel:

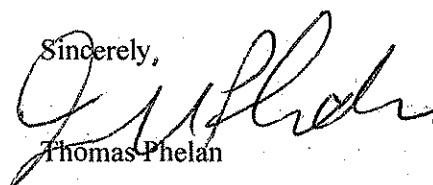
Your Honor my name is Thomas Phelan and I am Lieutenant on the Yonkers Police Department. I am writing this letter because Senator Nick Spano is a good friend of mine. I have been in law enforcement for the last nineteen years and prior to that I served in the United States Marine Corps. I do not consider myself an expert on judging a person's character however, I do know something about integrity, loyalty and family. All my years in public service pale in comparison to my friend Nick Spano.

Senator Spano has sacrificed much of his life to serving the people of Yonkers. His dedication has inspired many people including myself into serving the public. While in Albany he did everything possible to make Yonkers a better place and at home he cared for his family providing both for a better future. No matter if he was campaigning, speaking at a community meeting or attending a barbecue the Senator always greeted me with a smile and huge hug. Nick brought a human side to government and it is because he loves Yonkers and the people who reside here.

For the last four years, I have been the President of the Captains, Lieutenants, and Sergeants Association of the Yonkers Police Department. In that capacity I attend many different functions and know many legislators. My favorite event every year is Operation Santa Claus which is run by Senator Spano. This great event raises much needed money for equipment and gifts for the children who attend the Westchester School for Special Children. As with anything that the Senator does it is run perfectly and most importantly there is energy at the event that touches everyone that attends. It always amazes me to see the look on the children's faces when Nick speaks because they light up.

Your Honor please be lenient when sentencing Senator Spano because he is a good person and for all the work he has done over the years to make Yonkers a better place to live.

Sincerely,



Thomas Phelan

Michael O'Meara
268 Ehrhardt Road
Pearl River, NY 10965
845-735-3144

April 11, 2012

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

Dear Judge Seibel:

I have known Nicholas Spano both professionally and personally for about 15 years, meeting him originally while he served as a New York State Senator.

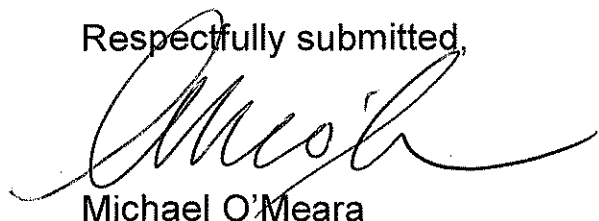
I am a Police Officer, and police union official with the MTA Police Department. I first met Nick in Albany to discuss police matters with him while he served as a Senator. Nick's caring and concern for the law enforcement community was unsurpassed. His respect and caring for law and order was, and is truly impressive.

As the years passed, I came to know Nick as a fine individual, who cared about his community, family and friends. He has championed many causes, including charitable endeavors that have enriched many of the neediest in our midst.

I write to ask that you take his past service and caring into consideration, and show leniency in his punishment. I am sure that you will find that the sum of his many good deeds prove that he is still a respected member of our community.

Thank you for your consideration.

Respectfully submitted,



Michael O'Meara

Honorable Cathy Seibel
United States District Judge
Southern District of New York
300 Quarropas St.
White Plains, NY 10601

Dear Judge Seibel:

My name is Kallid Nassar and I am a Detective Sergeant for The City of Yonkers Police Department and I am humbly writing you this letter on behalf of Nicholas Spano. I have known Mr. Spano for approximately 20 years and I am proud to call him a friend. I also worked for Mr. Spano as a community aide when he was a New York State Senator which is why I am writing you this letter. Until working with Senator Spano, I have never witnessed a politician that was more giving and caring as he was. His true passion was helping Children with mental and physical disabilities, along with helping the elderly. He was a Champion for both causes and his legislative record will reflect that. In all the years that I have known and worked for the Senator, he never wanted to take credit for the thousands of people that he has helped through out his career and would say "Its not about me, its about the people". Mr. Senator always had an open door policy and the citizens in Yonkers knew that if there was a way the Senator could help, he would do it. Time and time again, he would find a way to secure grants to help with the quality of life in the City of Yonkers. I have never met such a caring and giving person. Through out the years, I have witnessed everything from helping a family he just met to get shelter, to helping a municipality secure funds to continue operating at a safe level. Mr. Spano lead by example and made everyone around him become better human beings and for that I am forever grateful. This is why I am begging the court to please show leniency because I know, in my heart, that Mr. Spano will spend the rest of his life repenting and continuing to do the right thing for people that are less fortunate than him.

Respectfully Submitted,


Kallid Nassar